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<b>TRANSMITTAL OF FORM</b> <small>(to be used for all correspondence after initial filing)</small> <small>JAN 28 2008</small> <small>PATENT AND TRADEMARK OFFICE</small>		Application Number	10/827,559
		Filing Date	04/19/2004
		First Named Inventor	Yoshiki Katoh, et al.
		Art Unit	3744
		Examiner Name	John K. Ford
Total Number of Pages in this Submission	1	Attorney Docket Number	4041J-000859

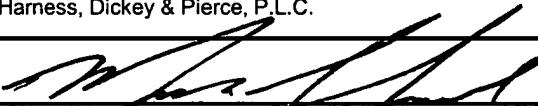
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**Remarks**

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**SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT**

Firm Name	Harness, Dickey & Pierce, P.L.C.		
Signature			
Printed name	Michael J. Schmidt		
Date	January 28, 2008	Reg. No.	34,007

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**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No.: 10/827,559

Filing Date: 04/19/2004

Applicant: Yoshiki Katoh, et al.

Group Art Unit: 3744

Examiner: John K. Ford

Title: HEAT EXCHANGER

Confirmation No.: 4409

Attorney Docket: 4041J-000859

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Commissioner for Patents  
P.O. Box 1450  
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**RESPONSE**

Sir:

In response to the Office Action mailed January 11, 2008, Paper No./Mail Date 20080107, please consider the following.

The Examiner could not understand the JPO Office Action because a translation of the Japanese claims being examined was not available. Enclosed is a machine translation of the JP claims pending at the time of the JP Office Action.

JP 2000-318443 corresponds to U.S. Patent No. 7,021,371 which is of record in the present application. U.S. Patent No. 7,021,371 claims priority to JP 2000-318443.